(e) Acknowledgment before Customs officer. Each written declaration shall be acknowledged by the declarant before the Customs officer who examines the baggage covered by the declaration.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 87-89, 52 FR 24445, July 1, 1987; T.D. 89-1, 53 FR 51264, Dec. 21, 1988]

§148.14 Family declarations.

A family group residing in one household, traveling together, and having the same residence status may be permitted to declare orally articles acquired abroad for the personal or household use of any member of the family if the value of such articles does not exceed the total amount of the exemption to which the family group is entitled. (See §148.34.) Where a written declaration is required, one member of a family group may declare for all. "A family group residing in one household" means persons who are related by blood, marriage, domestic relationship (as defined in §148.34(c)), or adoption. Individuals who are employed by the household but not related by blood, marriage, domestic relationship, or adoption will not be included in the family declaration.

[T.D. 73–27, 38 FR 2449, Jan. 26, 1973, as amended by CBP Dec, 13–19, 78 FR 76532, Dec. 18, 2013]

§ 148.15 Inclusion of articles not for personal or household use.

Articles not personal in character, or which are intended for sale or are brought in on commission for another person, may be included in the baggage declaration of a resident or nonresident under the conditions specified in §148.23(c). If not so included, regular entry shall be required.

§148.16 Amendment of declaration.

(a) Before examination. A passenger shall be permitted to add an article to his declaration if, before examination of his baggage has begun, the fact that the article has not been declared is brought to the attention of the examining officer by the passenger.

(b) After examination is begun. A passenger shall be permitted to add an article to his declaration after examination of his baggage has begun if, before any undeclared article is found, the

passenger advises the examining officer that he has such an article and the officer is satisfied that there was no fraudulent intent. Under no circumstances shall a passenger be permitted to add any undeclared article to his declaration after such article has been discovered by the examining officer.

§ 148.17 Declaration on arrival incidental to further foreign travel.

(a) Declaration on incidental arrival. A resident who enters the United States merely as an incident of foreign travel and who will continue his foreign travel before finally returning to the United States from a continuous trip must declare, but need not clear through CBP, any articles he has acquired or had repaired or altered while abroad. The incidental character of the arrival must be made known to the CBP officer.

(b) Treatment of articles on incidental arrival. In order that a resident may claim the \$800 or \$1,600 exemption upon his final arrival in the United States from a continuous trip, articles accompanying him at the time of an incidental arrival may be exported directly from CBP custody or after transportation in bond, or the articles may be left in CBP custody if the resident upon his final return is to arrive at the CBP facility where the articles are deposited.

(c) Failure to advise of incidental character of arrival. If the traveler fails to advise the CBP officer of the incidental character of his arrival, or for other reason declares any articles for allowance of the \$800 or \$1,600 exemption, such declaration will mark the beginning of the respective period or periods during which a further exemption cannot be granted.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46441, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48854, Sept. 25, 2009]

§148.18 Failure to declare.

(a) Penalty incurred. Any article in the baggage of a passenger arriving from a foreign country which is not declared as required by this subpart shall be seized if it is available for seizure at the time the violation is detected, and